

## SELECTED NONMAJOR COMPONENT UNITS

### Fire Protection Districts Included in Primary Government Audit

Brownsfield Fire Protection District is located in the northwestern part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

Chaneyville Fire Protection District is located in the northern part of East Baton Rouge Parish. Services are financed by a fire service fee and state insurance company taxes.

Pride Fire Protection District is located in the northeastern part of East Baton Rouge Parish. Services are financed through a fire service fee and state insurance company taxes.

Alsen-St. Irma Lee Fire Protection District is located in the western part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

### Crime Prevention Districts Included in Primary Government Audit

Concord Estates Crime Prevention District accounts for the collection of an annual crime prevention fee that will aid in crime prevention and provide additional security to the residents of this district.

Wedgewood Civic Association Crime Prevention District accounts for the collection of an annual crime prevention fee that will aid in crime prevention and provide additional security to the residents of this district.

**BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 BALANCE SHEET  
 DECEMBER 31, 2007**

EXHIBIT E - 1

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ 20,289	\$ 39,170	\$ 132,868
Property taxes receivable - net	179,767	--	--	117,729
Accounts receivable	--	200	--	25
Accrued interest receivable	--	160	369	1,170
Due from other governments	330,636	35,749	35,793	107,109
Total assets	<u>\$ 510,403</u>	<u>\$ 56,398</u>	<u>\$ 75,332</u>	<u>\$ 358,901</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts and contracts payable	\$ 11,741	\$ 3,193	\$ 916	\$ 6,967
Due to primary government	217,658	--	--	--
Deferred revenue	77,114	--	--	2,845
Total liabilities	<u>306,513</u>	<u>3,193</u>	<u>916</u>	<u>9,812</u>
Fund balances:				
Reserved for:				
Encumbrances	11,825	1,985	2,729	1,737
Subsequent year expenditures	10,490	--	--	--
Continuing projects	--	45,032	3,383	--
Unreserved:				
Undesignated	181,575	6,188	68,304	347,352
Total fund balances	<u>203,890</u>	<u>53,205</u>	<u>74,416</u>	<u>349,089</u>
Total liabilities and fund balances	<u>\$ 510,403</u>	<u>\$ 56,398</u>	<u>\$ 75,332</u>	<u>\$ 358,901</u>

The accompanying notes are an integral part of this statement.

**BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 DECEMBER 31, 2007**

EXHIBIT E - 2

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Fund balances - total governmental funds	\$ 203,890	\$ 53,205	\$ 74,416	\$ 349,089
Amounts reported for governmental activities in the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds				
Governmental capital assets	434,606	293,323	518,762	732,983
Less accumulated depreciation	(362,861)	(292,907)	(268,842)	(599,690)
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.				
	77,114	--	--	2,845
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.				
Compensated absences payable	(11,916)	--	--	(905)
Other post-employment benefits	(53,618)	--	--	(5,786)
Net assets of governmental activities	<u>\$ 287,215</u>	<u>\$ 53,621</u>	<u>\$ 324,336</u>	<u>\$ 478,536</u>

**BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT E - 3

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 383,313	\$ --	\$ --	\$ 233,626
Intergovernmental revenues:				
Federal Emergency Management Agency	--	--	9,500	--
Louisiana Office of Community Development	--	1,468	--	--
Louisiana Department of the Treasury	--	--	5,000	--
Insurance company taxes	25,292	13,544	13,577	7,058
Louisiana revenue sharing	71,829	--	--	--
On-behalf payments for salaries and benefits	17,400	--	--	--
Parish of East Baton Rouge	17,100	37,750	11,200	25,800
Charges for services:				
Fire protection service charges	122,397	43,991	47,224	15,528
Investment earnings	(1,326)	738	3,639	10,015
Miscellaneous revenues:				
Other income	7,107	5,393	7,089	1,398
Total revenues	<u>643,112</u>	<u>102,884</u>	<u>97,229</u>	<u>293,425</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	321,296	24,146	16,437	129,459
Employee benefits	132,214	7,100	4,917	28,180
Supplies	31,229	7,477	23,418	6,125
Contractual services	102,603	30,193	42,659	43,692
Capital outlay	--	--	146,963	--
Total expenditures	<u>587,342</u>	<u>68,916</u>	<u>234,394</u>	<u>207,456</u>
Excess (deficiency) of revenues over (under) expenditures	55,770	33,968	(137,165)	85,969
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	800	2,950	2,050	--
Net change in fund balances	56,570	36,918	(135,115)	85,969
Fund balances, January 1	<u>147,320</u>	<u>16,287</u>	<u>209,531</u>	<u>263,120</u>
Fund balances, December 31	<u>\$ 203,890</u>	<u>\$ 53,205</u>	<u>\$ 74,416</u>	<u>\$ 349,089</u>

The accompanying notes are an integral part of this statement.

**BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT E - 4

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Net change in fund balances - total governmental funds	\$ 56,570	\$ 36,918	\$ (135,115)	\$ 85,969
Amounts reported for governmental activities in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:				
Capital outlay	--	--	146,963	--
Depreciation expense	(15,281)	(5,000)	(39,655)	(35,570)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.				
Property tax revenues	10,906	--	--	(13,540)
Louisiana revenue sharing	9,113	--	--	--
Some expenses reported in the statement of activities, such as long-term obligations, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.				
Compensated absences	(604)	--	--	(905)
Other post-employment benefits	(53,618)	--	--	(5,786)
Change in net assets of governmental activities	<u>\$ 7,086</u>	<u>\$ 31,918</u>	<u>\$ (27,807)</u>	<u>\$ 30,168</u>

**BROWNSFIELD FIRE PROTECTION DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT E - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 370,460	\$ 370,460	\$ 383,313	\$ 12,853
Intergovernmental revenues:				
Insurance company taxes	23,670	23,670	25,292	1,622
Louisiana revenue sharing	68,560	68,560	71,829	3,269
On-behalf payments for salaries and benefits	14,400	17,400	17,400	--
Parish of East Baton Rouge	17,100	17,100	17,100	--
Total intergovernmental revenues	<u>123,730</u>	<u>126,730</u>	<u>131,621</u>	<u>4,891</u>
Charges for services:				
Fire protection service charges	<u>106,070</u>	<u>106,070</u>	<u>122,397</u>	<u>16,327</u>
Investment earnings	<u>800</u>	<u>800</u>	<u>(1,326)</u>	<u>(2,126)</u>
Miscellaneous revenues:				
Other income	<u>--</u>	<u>5,000</u>	<u>7,107</u>	<u>2,107</u>
Total revenues	<u>601,060</u>	<u>609,060</u>	<u>643,112</u>	<u>34,052</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	311,600	319,600	321,296	(1,696)
Employee benefits	128,860	128,860	132,214	(3,354)
Supplies	46,400	46,400	34,206	12,194
Contractual services	114,200	114,200	102,603	11,597
Total public safety	<u>601,060</u>	<u>609,060</u>	<u>590,319</u>	<u>18,741</u>
Capital outlay	<u>--</u>	<u>--</u>	<u>8,848</u>	<u>(8,848)</u>
Total expenditures	<u>601,060</u>	<u>609,060</u>	<u>599,167</u>	<u>9,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>--</u>	<u>43,945</u>	<u>43,945</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	<u>--</u>	<u>--</u>	<u>800</u>	<u>800</u>
Net change in fund balances	<u>--</u>	<u>--</u>	<u>44,745</u>	<u>44,745</u>
Fund Balances, January 1	<u>147,320</u>	<u>147,320</u>	<u>147,320</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 147,320</u>	<u>\$ 147,320</u>	<u>\$ 192,065</u>	<u>\$ 44,745</u>

The accompanying notes are an integral part of this statement.

**CHANEYVILLE FIRE PROTECTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT E - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Insurance company taxes	\$ 12,700	\$ 12,700	\$ 13,544	\$ 844
Louisiana Division of Administration				
Office of Community Development	--	31,300	1,468	(29,832)
Parish of East Baton Rouge	37,750	37,750	37,750	--
Total intergovernmental revenues	<u>50,450</u>	<u>81,750</u>	<u>52,762</u>	<u>(28,988)</u>
Charges for services:				
Fire protection service charges	32,200	32,200	43,991	11,791
Investment earnings	(500)	(500)	738	1,238
Miscellaneous revenues:				
Other income	--	--	5,393	5,393
Total revenues	<u>82,150</u>	<u>113,450</u>	<u>102,884</u>	<u>(10,566)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	31,400	24,200	24,146	54
Employee benefits	9,240	7,840	7,100	740
Supplies	14,200	22,700	9,462	13,238
Contractual services	27,310	29,910	28,725	1,185
Assistance to Firefighters Grant:				
Supplies	--	18,400	--	18,400
Contractual services	--	12,900	1,468	11,432
Total expenditures	<u>82,150</u>	<u>115,950</u>	<u>70,901</u>	<u>45,049</u>
Excess (deficiency) of revenues over (under) expenditures	--	(2,500)	31,983	34,483
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	--	2,950	2,950
Net change in fund balances	--	(2,500)	34,933	37,433
Fund Balances, January 1	<u>16,287</u>	<u>13,787</u>	<u>16,287</u>	<u>2,500</u>
Fund Balances, December 31	<u>\$ 16,287</u>	<u>\$ 11,287</u>	<u>\$ 51,220</u>	<u>\$ 39,933</u>

The accompanying notes are an integral part of this statement.

**PRIDE FIRE PROTECTION DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT E - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal Emergency Management Agency	\$ --	\$ 9,500	\$ 9,500	\$ --
Louisiana Department of the Treasury	--	5,000	5,000	--
Louisiana Department of Agriculture	--	653	--	(653)
Insurance company taxes	12,730	12,730	13,577	847
Parish of East Baton Rouge	11,200	11,200	11,200	--
Total intergovernmental revenues	23,930	39,083	39,277	194
Charges for services:				
Fire protection service charges	41,630	42,591	47,224	4,633
Investment earnings	2,730	2,730	3,639	909
Miscellaneous revenues:				
Other income	2,000	7,089	7,089	--
Total revenues	70,290	91,493	97,229	5,736
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	18,970	18,970	16,437	2,533
Employee benefits	6,390	6,390	4,917	1,473
Supplies	6,790	10,625	11,648	(1,023)
Contractual services	40,230	45,870	42,659	3,211
Total operations	72,380	81,855	75,661	6,194
FEMA-Assistance to firefighters grant				
Communication supplies	--	9,500	9,500	--
State Assistance to firefighters grant				
Communication supplies	--	5,653	5,000	653
Total public safety	72,380	97,008	90,161	6,847
Capital outlay	--	146,963	146,963	--
Total expenditures	72,380	243,971	237,124	6,847
Excess (deficiency) of revenues over (under) expenditures	(2,090)	(152,478)	(139,895)	12,583
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	2,050	2,050	--
Net change in fund balances	(2,090)	(150,428)	(137,845)	12,583
Fund Balances, January 1	209,531	209,531	209,531	--
Fund Balances, December 31	\$ 207,441	\$ 59,103	\$ 71,686	\$ 12,583

The accompanying notes are an integral part of this statement.



**ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT E - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 207,140	\$ 207,140	\$ 233,626	\$ 26,486
Intergovernmental revenues:				
Insurance company taxes	5,780	5,780	7,058	1,278
Parish of East Baton Rouge	25,800	25,800	25,800	--
Total intergovernmental revenues	31,580	31,580	32,858	1,278
Charges for services:				
Fire protection service charges	13,510	13,510	15,528	2,018
Investment earnings	6,560	6,560	10,015	3,455
Miscellaneous revenues:				
Other income	--	--	1,398	1,398
Total revenues	258,790	258,790	293,425	34,635
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	166,470	166,470	129,459	37,011
Employee benefits	31,470	31,470	28,180	3,290
Supplies	11,150	11,150	7,862	3,288
Contractual services	49,700	49,700	43,692	6,008
Total expenditures	258,790	258,790	209,193	49,597
Excess (deficiency) of revenues over (under) expenditures	--	--	84,232	(14,962)
Fund Balances, January 1	263,120	263,120	263,120	--
Fund Balances, December 31	\$ 263,120	\$ 263,120	\$ 347,352	\$ (14,962)

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT  
WEDGEWOOD CIVIC ASSOCIATION CRIME PREVENTION DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2007**

EXHIBIT E - 9

	<u>Concord Estates Crime Prevention District</u>	<u>Wedgewood Civic Association Crime Prevention District</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 6,737	\$ --
Accrued interest receivable	53	--
Due from other governments	<u>6,309</u>	<u>20,569</u>
<b>Total assets</b>	<b><u>\$ 13,099</u></b>	<b><u>\$ 20,569</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts and contracts payable	\$ --	\$ 20,375
Due to primary government	--	194
Fund balances:		
Unreserved:		
Undesignated	<u>13,099</u>	<u>--</u>
<b>Total liabilities and fund balances</b>	<b><u>\$ 13,099</u></b>	<b><u>\$ 20,569</u></b>

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT  
WEDGEWOOD CIVIC ASSOCIATION CRIME PREVENTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT E - 10

	<u>Concord Estates Crime Prevention District</u>	<u>Wedgewood Civic Association Crime Prevention District</u>
<b>REVENUES</b>		
Charges for services:		
Crime prevention service charge	\$ 8,136	\$ 21,440
Investment earnings	<u>429</u>	<u>--</u>
Total revenues	8,565	21,440
<b>EXPENDITURES</b>		
Current:		
Public safety:		
Operations:		
Contractual services	<u>3,711</u>	<u>21,440</u>
Excess (deficiency) of revenues over (under) expenditures	4,854	--
Fund balances, January 1	<u>8,245</u>	<u>--</u>
Fund balances, December 31	<u>\$ 13,099</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT E - 11

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Crime prevention service charge	\$ 6,360	\$ 6,360	\$ 8,136	\$ 1,776
Investment earnings	40	40	429	389
Total revenues	6,400	6,400	8,565	2,165
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Contractual services	6,400	6,400	3,711	2,689
Excess (deficiency) of revenues over (under) expenditures	--	--	4,854	4,854
Fund Balances, January 1	8,245	8,245	8,245	--
Fund Balances, December 31	<u>\$ 8,245</u>	<u>\$ 8,245</u>	<u>\$ 13,099</u>	<u>\$ 4,854</u>

The accompanying notes are an integral part of this statement.

**WEDGEWOOD CIVIC ASSOCIATION CRIME PREVENTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT E - 12

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Crime prevention service charge	\$ 22,660	\$ 22,660	\$ 21,440	\$ (1,220)
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Contractual services	<u>22,660</u>	<u>22,660</u>	<u>21,440</u>	<u>1,220</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund Balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

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